



# SHASTA COUNTY

## OFFICE OF THE ASSESSOR-RECORDER

LESLIE MORGAN, ASSESSOR-RECORDER

### Miscellaneous Property Statement (BOE 571-M)

#### Assessee Information Update

Filing due date: April 1, 2023

Penalties apply if filed after May 7, 2023

You have been requested by the Shasta County Assessor to complete and file the enclosed Miscellaneous Property Statement (BOE 571-M). Instructions for preparation and filing are enclosed. A listing may be attached showing previously assessed equipment and/or equipment in your ownership for which a referral has been received.

**Please follow these steps to file a valid statement:**

1. Review the supplemental list and make any necessary corrections. Add any mobile equipment not included and for any equipment disposed, note the date disposed in the comments.
2. Complete Sections 2, 3, and 4, on the front of the Miscellaneous Property Statement. The Veterans Exemption is not applicable to mobile equipment, thus this question is not relevant.
3. Complete and sign the Declaration by Assessee at the bottom of the statement.

If the mobile equipment was sold or moved out of Shasta County, please complete the appropriate information below, sign, and return. If sold or moved after 12:01 a.m. on January 1, 2023, in addition to this form, a Miscellaneous Property Statement must be completed in full and returned.

Assessee Information Update forms or property statements that are incomplete, invalid, and/or do not have a valid signature will be returned for correction, which could result in late filing or other penalties.

Please call (530) 225-3640 with any questions or clarification on how to file a statement.

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#### *Assessee Information*

Assessee Name: \_\_\_\_\_ Assessment No.: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City / State / Zip: \_\_\_\_\_

Telephone No.: \_\_\_\_\_

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As applicable, please enter... date Sold: \_\_\_\_\_ date Moved: \_\_\_\_\_

**If sold or moved after 12:01 a.m. on January 1, a Miscellaneous Property Statement must be completed.**

**Sold,** Buyer's name: \_\_\_\_\_

Address: \_\_\_\_\_

City / State / Zip: \_\_\_\_\_ Sale Price: \_\_\_\_\_

**Moved,** New address: \_\_\_\_\_

City / State / Zip: \_\_\_\_\_

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Authorized signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed name: \_\_\_\_\_ Title: \_\_\_\_\_

## Frequently Asked Questions (FAQ)

For a complete list of FAQ, please read *Business Property Statement - Frequently Asked Questions* at <https://www.shastacounty.gov/assessor/page/annual-filing-forms>

### ***Why do I have to complete this statement?***

California Revenue & Taxation Code (RTC) Section 441 states, every person who owns, claims, possesses, or controls tangible personal property not specifically exempted, shall file a property statement upon request of the Assessor. Generally, personal property that is assessable consists of any property used in the conduct of a business (i.e., machinery and equipment, office furniture and equipment, tools, computer equipment, and leasehold improvements). Also included are boats, aircraft, and mobile equipment. Since you have received this statement, you are required to complete it and file it with the Assessor.

### ***What happens if I don't timely file a valid property statement?***

If a valid statement is not filed timely, RTC Sections 441 & 470 require the Assessor to add a 10% penalty to the assessed value. The same penalty may apply for statements that are not completed properly. For those taxpayers that do not file a statement upon request or do not complete the statement properly, the Assessor is required to estimate the value of the property to which the 10% penalty will be applied.

### ***What is considered a valid property statement?***

When completing the statement, all items on the statement must be addressed properly. Per RTC Section 441(g), the Assessor will not accept a statement determined to be in error and may return it for correction. On Page 1, this includes completing Items 1-4, transferring beginning and ending costs to the schedule in the middle of the page, and a signature by a valid individual. The attachment to the statement must also be signed and dated by a valid individual. Please note that 'Same as last year' or 'No changes' are not acceptable.

### ***What if the printed information is not correct?***

You are to make the necessary corrections to the printed name, mailing address, and location of the mobile equipment if any of the information is incorrect. Do this by lining out the incorrect information and documenting the correct information on the side. Please do not place a label over our printed information. If you moved out of Shasta County, please see the instructions on the opposite side of this sheet.

### ***What is considered a valid signature?***

The statement must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. Authorized individuals by ownership type are shown below. Aside of those individuals, to be considered an authorized signor, there must be a valid agent authorization on file. Scanned, stamped, or pre-printed signatures are not considered valid.

#### **All ownership types:**

Member of the bar  
Certified public accountant  
Public accountant  
Enrolled agent

#### **Partnership:**

A partner

#### **Corporations:**

Any officer of the corporation

#### **Limited Liability Company:**

Manager or member. LLCs sometimes use titles like those in a corporation which is also acceptable.

### ***Can I use a software generated property statement?***

There are several companies that have software which generate a statement similar to the original statement. Per RTC Section 441.5, the Assessor has taken the position to not accept software generated statements in lieu of the original. Software generated statements may be used as an attachment to the original if all items are addressed properly and the original includes a valid signature. Invalid statements may be returned for correction and/or considered an invalid filing.